

day. They have lived in this country for decades, married U.S. citizens, and raised their U.S.-citizen children. Laws that single these people out for no other reason than their status as immigrants violate their fundamental right to fair treatment.

Yet, for too many years, Congress has witnessed a wave of anti-immigrant legislation, playing on our worst fears and prejudices. Since 1994, we have considered proposals to ban birthright citizenship, ban bilingual ballots, and slash family and employment based immigration, as well as to limit the number of asylees and refugees. In 1996 we passed laws denying legal residents the right to public benefits and denying immigrants a range of due process and fairness protections.

We continue to see the tragedy of September 11th used as an excuse for even more assaults on the rights of immigrants. The Justice Department is now registering certain classes of immigrants and arresting them when law abiding immigrants arrive to register. The Department is holding deportation hearings in secret and detaining immigrants even after they are ordered released. The Attorney General is reducing both the independence and number of judges that handle the appeals of immigration cases. We are fending off legislation almost daily intended to reduce if not eliminate immigration to this country.

Those who urge us to restrict the due process rights of immigrants forget the reason these rights were established in the first place. We grant due process rights to citizens and non-citizens alike; not out of some soft-hearted sentimentality, but because we believe that these rights form an important cornerstone to maintaining civilized society.

The "Restoration of Fairness in Immigration Act of 2003" furthers this proud legacy by restoring our nation's long standing compassion for individuals seeking to build a better life and reunite with their families.

The bill restores fairness to the immigration process by making sure that each person has a chance to have their case heard by a fair and impartial decision maker. No one here is looking to give immigrants a free ride, just a fair chance.

Justice and fairness, as well as our own economic interests, demand no less.

SUPPORTING THE EMERGENCY UNEMPLOYMENT COMPENSATION ACT

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 2003

Mr. STARK. Mr. Speaker, I rise to support the Emergency Unemployment Compensation Act being introduced by Democrats today.

Democrats have made it a top priority to help out-of-work Americans struggling to make ends meet in this tough economy. Given the difficulty many are having finding work, extending unemployment benefits an additional 26 weeks in every State is a necessity. Our Democratic bill does this while also retroactively extending unemployment benefits to the 800,000 Americans that exhausted their benefits on December 28th. Democrats also provide an additional 7 weeks of benefits—on top of the 26-week extension—in those States especially hard hit by unemployment.

Republican proposals for unemployment extension fall far short. They are seeking only to extend benefits a mere 13 weeks. It seems Republicans are more generous when it comes to tax breaks for their wealthy friends than for those who can really use a helping hand.

The argument that any extension of unemployment benefits is too costly is just plain wrong. The Democratic proposal requires no new spending. It simply requires drawing on the trust fund that these workers and businesses have paid into for exactly this kind of economic downturn.

As we reconvene the 108th Congress today, it will be up to the President and Congressional Republicans to extend unemployment benefits for millions of out-of-work Americans since the Republican party controls the House, Senate and the Presidency. I hope the President and his Republican friends in Congress will finally put their money where their mouths are and join Democrats to fully extend unemployment insurance for America's families.

I urge my colleagues to support the Democratic Emergency Unemployment Compensation Act to achieve that goal.

IN REMEMBRANCE OF STATE REPRESENTATIVE TIMOTHY OSMOND

HON. MARK STEVEN KIRK

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 2003

Mr. KIRK. Mr. Speaker, as Americans celebrated a season of renewal and the coming of the new year, many from northern Illinois observed the holidays with heavy hearts. In the days before Christmas, State Representative Timothy Osmond was taken from his family, friends and constituents by a sudden heart attack.

It is my honor to call Tim both a colleague and a dear, dear friend. His advice was valuable to me and to his fellow members of the Illinois General Assembly. Tim approached public service with the same gentlemanly spirit with which he built his insurance business in Antioch, Illinois. As a businessman, he built a reputation as someone his customers could count on, someone who was a problem solver, and someone you knew would always give you a straight answer.

In 1989, Tim was elected an Antioch Township Trustee, and went on to serve as Township Supervisor, before being elected to the Illinois House in 1999.

In Springfield, Tim made friends quickly. One thing I appreciated most about Tim was that he thoroughly researched legislation, reading the full text of most bills. He was down-to-earth, a sincere and genuine man. It was that demeanor that defined his approach as a legislator. He saw every constituent as a neighbor, a customer and a friend, deserving his every effort, every day. That is why many constituents who never knew Tim personally felt touched by his service to the people of Illinois.

Of course this loss is most deeply felt by the Osmond family. Tim's wife, JoAnne, and their children, Michael and Colleen, shared Tim with the community. This is the often unseen sacrifice of the spouses and children of those who serve in elective office. As the Osmond

family bears this heartfelt loss, they can take solace in the respect and admiration Tim earned in public life, and the way in which he touched so many lives. I count myself among those helped by Tim. And while I will always be grateful for all Tim's professional help, it is our friendship I treasure most. He will be deeply missed.

I offer the condolences of the Congress to his family. Local leaders honored his memory by appointing his widow to serve out his term in office. We wish JoAnne well and know that she, better than anyone else, will continue Tim's work.

REINTRODUCTION OF LEGISLATION

HON. CLIFF STEARNS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 2003

Mr. STEARNS. Mr. Speaker, I am pleased on this first day of the 108th Congress to introduce four pieces of legislation that I have been pursuing over the years, and for which I will continue to advocate these next two years.

First, together with the gentleman from Illinois (Mr. CRANE), I introduced bill H.R. 804, a bill to repeal the 2 percent excise tax on private foundations. The United States is blessed with a deep spirit of philanthropy. Charitable organizations serve the interest of both the individual and the community. Private foundations in particular have made measurable differences in the lives of Americans, from access to public libraries, developing the polio vaccine, and even leading in the creation of the emergency number 911. Each and every American has experienced the benefits of the tireless efforts of these foundations. Under current law, not-for-profit private foundations generally must pay a 2 percent excise tax on their net investment income. This requirement was originally enacted in the Tax Reform Act of 1969 as a way to offset the cost of government audits on these organizations. So some 34 years ago, we instituted a tax on these foundations to cover the audit expense. However, when you look at the number of audits that have been performed, particularly since 1990, the IRS audits on private foundations has decreased from 1,200 to just 191. Yet the excise collection during these 31 years has grown from roughly \$200 million in 1990 to \$500 million in the year 1999.

In addition, private foundations are bound by a 5 percent distribution rule. Foundations must make annual qualifying distributions for charitable purposes equal to roughly 5 percent of their fair market value of the foundation's net investment assets. The required 2 percent excise tax, which is payable to the IRS, actually counts as a credit to the 5 percent distribution rule.

So in a nutshell, what we have here is a private foundation making a charitable grant to the Federal Government every year, and since 1969 the number of audits have gone down; yet the number of charitable foundations has gone up.

Mr. Speaker, I believe that Americans have been more than charitable in giving the government their hard-earned dollars. It is time that we begin the process of returning the money to the people and the foundations to which it is intended.

President Bush is working to accomplish that goal with his reduction in tax rates, allowing for the increased use of charitable deductions and credits. My bill goes one step further. It gives those charitable organizations relief from the \$500 billion tax that the Federal Government instituted 34 years ago so they can give more of their money back to the people who need it.

I would like to also emphasize that the former President, Mr. Clinton, proposed a reduction in this same excise tax in his fiscal-year 2001 budget. The Treasury Department noted: "Lowering the excise tax rate for all foundations would make additional funds available for charitable purposes."

So, Madam Speaker, common sense dictates that the elimination of this tax would increase additional charitable giving. I would like to thank my colleague, the gentleman from Illinois (Mr. CRANE), for his support on this bill, and for my other colleagues who have graciously recommitted their support. I ask my colleagues to take a look at this piece of legislation.

Next, I am pleased to again sponsor the Health Care Tax Deduction Act of 2003. What it does is allow deductions for amounts paid for health insurance premiums and unreimbursed prescription drugs. What I am proposing would also provide much-needed relief to individuals struggling with the high cost of health insurance and prescription drugs through a tax deduction.

As we all know, employers can write off the cost of health care coverage that is purchased for their employees. Why cannot individuals be afforded this same opportunity to write off their premiums and their unreimbursed prescription drug expenses? The current tax code sets a threshold at 7.5 percent of adjusted gross income before medical expenses can be taken as a write-off. I do not think this is fair.

Right now, under the current tax code, in order to claim health care expenses the individuals must file an itemized tax return. I believe that all taxpayers should be allowed to deduct these out-of-pocket expenses and costs and that we need to include a place where this deduction could be taken on the short form such as the 1040 EZ, and the 1040A. My bill also applies to the self-employed because although individuals who are self-employed are now eligible for a 100 percent write-off of health insurance premiums, not so with prescription drug expenses.

I believe we must address this issue because so many Americans are uninsured today, and many millions more are underinsured. And, we all end up paying for the uninsured through higher premiums, deductibles and copayments for covered services, higher taxes for uncompensated care, and reduced wages.

Did you know that Americans spends more than \$1 trillion on health care? That represents about 13.5 percent of the gross domestic product. By 2008, spending will increase to 16.5 percent of the gross domestic product. In fact, Mr. Speaker, Americans spend more per capita for health care than any other nation in the world.

But why are so many people uninsured? Most studies cite cost as a major reason for not having insurance. Many workers decline coverage through their place of employment because they cannot afford to pay their share of the premium. Others, such as temporary

workers, cannot afford to purchase their own insurance.

We all know that the cost of health care has risen dramatically over the last 20 years. According to the Health Insurance Association of America, the average major medical premium costs about \$ for an individual and about \$ for a family. Of that amount, employees pay anywhere from 10 to 30 percent of that premium, typically. Unfortunately, things may get worse in an economic downturn, because many employers cover the cost of the high premiums to keep workers in a tight labor market, and as costs increase employers might pass the cost along to the employees, or in fact discontinue providing health insurance altogether. Further, as unemployment has risen, begins to rise, many individuals have turned to the individual market, and must shoulder the entire cost on their own.

Seniors, in particular, have been impacted because so many HMOs have pulled out of Medicare due in large part to the high cost of prescription drugs. Allowing a simple write-off of certain costly health care expenses such as health insurance premiums and out-of-pocket expenses for prescription drugs would be a tremendous benefit that may not be available to them under the current system. Mr. Speaker, I hope all of my colleagues cosponsor my bill. It makes sense to have all taxpayers have this type of deduction available to them.

Turning to our nation's veterans, residing in my home state of Florida, I am sponsoring legislation to establish a national Veterans' Affairs cemetery in Jacksonville, Florida. Florida has our nation's 2nd largest veterans population, and the number one oldest. Nearly 325,000 veterans call home somewhere in the Jacksonville vicinity of three congressional districts. Yet, the closest VA cemetery is at least a three-hour drive from Jacksonville. The next closest in proximity lies in Marietta, Georgia, just north of Atlanta. A new national VA cemetery in Jacksonville would answer this unmet need for north Floridians and southern Georgians. I hope my colleagues will consider cosponsoring this bill, and help provide the dignified, hallowed grounds our veterans deserve.

Finally, I am pleased to reintroduce a resolution supporting the goals and ideals of establishing a Chronic Obstructive Pulmonary Disease (COPD) awareness month. In the 107th Congress, this bill had tremendous support from Members and from the U.S. COPD Coalition, including the patient and provider community. We are so pleased to report that on November 9th, President George W. Bush proclaimed November 2001 COPD Awareness Month. Next, the President sent a gracious letter on October 24, 2002 commending the organizations of the U.S. COPD Coalition for their efforts. COPD is an umbrella term used to describe the airflow obstruction associated mainly with emphysema and chronic bronchitis. This is a debilitating disease, that is currently the nation's fourth leading cause of death. Both conditions decrease the lungs' ability to take in oxygen and remove carbon dioxide. Long-term smoking—the most common cause of COPD—is responsible for 80–90 percent of all cases, while other risk factors include heredity, second-hand smoke, air pollution, and a history of frequent childhood respiratory infections. Common symptoms of COPD include shortness of breath, chronic coughing, chest tightness, and increased effort to breathe. COPD has no cure, but there are

treatment options available to those who have been properly diagnosed.

I look forward to working with my colleagues on all four of these important pieces of business for the nation.

IN MEMORY OF THE HONORABLE
JOHN HENRY KYL

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 2003

Mr. WOLF. Mr. Speaker, I want to call to the attention of our colleagues the passing of the Honorable John Henry Kyl, who served as a member of the House of Representatives for six terms in the 1960s and 1970s from the state of Iowa. He was 83 years old and the father of Arizona Senator JON KYL, and I know firsthand how proud he was of his son's own public service.

I count myself fortunate to have known and worked with John Kyl. He was a hardworking, decent, and honorable man who was widely respected on both sides of the aisle, especially for his work on the Interior and Insular Affairs Committee. I met him in that capacity when I served as an assistant to then Interior Secretary Rogers C.B. Morton in the early 1970s.

The Interior Committee was a perfect fit for John Kyl, who deeply respected America's public lands and Native Americans. In Congress, he sponsored a bill that ultimately led to the creation of the Lewis and Clark National Historic Trail. When his service in Congress ended in 1972, he was named assistant secretary for congressional and legislative affairs at the Department of the Interior, where I was proud to work by his side. He served there from 1973 to 1977. Before retiring to Phoenix, Arizona, in 1985, he was executive vice president of Occidental International Corporation. He also had been a public school teacher before beginning his political career.

Mr. Speaker, I will include following my remarks an obituary from the January 6, 2003, edition of Roll Call, headlined, "Kyl Viewed Life Through Lens of Camera." In addition to his dedication to public service, John Kyl was an accomplished amateur photographer who captured on film the everyday scenes of life that we often overlook in what has become our too hurried paces.

We offer our condolences to John's wife, Arlene, of Phoenix, daughters Jayne Kyl, of Phoenix, and Jan Martin, of Des Moines, and, of course, his son, Senator KYL. He is also survived by a brother and a sister, six grandchildren and 12 great-grandchildren.

[From Roll Call, Jan. 6, 2003]

KYL VIEWED LIFE THROUGH LENS OF CAMERA

(By Bree Hocking)

When it came to appreciating life's simple beauties, no aspect was too small for the gimlet eye of former Republican Rep. John Kyl (Iowa).

The 83-year-old Kyl, the father of Sen. Jon Kyl (R-Ariz), died in his sleep just two days before Christmas from complications of heart disease and diabetes.

During his decades-long career in Washington—first as a Hawkeye State Congressman and later as an assistant secretary at the Interior Department—Kyl was seldom without his Canon camera, snapping everything from the monuments at night to the